has petitioned NHTSA to decide whether non-U.S. certified 2000 Yamaha R1 motorcycles are eligible for importation into the United States. The vehicles which NCDL believes are substantially similar are 2000 Yamaha R1 motorcycles that were manufactured for importation into, and sale in, the United States and certified by their manufacturer as conforming to all applicable Federal motor vehicle safety standards.

The petitioner claims that it carefully compared non-U.S. certified 2000 Yamaha R1 motorcycles to their U.S. certified counterparts, and found the vehicles to be substantially similar with respect to compliance with most Federal motor vehicle safety standards.

NCDL submitted information with its petition intended to demonstrate that non-U.S. certified 2000 Yamaha R1 motorcycles, as originally manufactured, conform to many Federal motor vehicle safety standards in the same manner as their U.S. certified counterparts, or are capable of being readily altered to conform to those standards.

Specifically, the petitioner claims that non-U.S. certified 2000 Yamaha R1 motorcycles are identical to their U.S. certified counterparts with respect to compliance with Standard Nos. 106 Brake Hoses, 111 Rearview Mirrors, 116 Brake Fluid, 119 New Pneumatic Tires for Vehicles other than Passenger Cars, and 122 Motorcycle Brake Systems.

The petitioner also states that vehicle identification number plates that meet the requirements of 49 CFR Part 565 are already affixed to non-U.S. certified 2000 Yamaha R1 motorcycles.

Petitioner additionally contends that the vehicles are capable of being readily altered to meet the following standard, in the manner indicated:

Standard No. 108 Lamps, Reflective Devices and Associated Equipment: (a) Installation of a red reflector on each side of vehicle at its rear end; (b) installation of an amber reflector on each side of the vehicle at its front end. The petitioner states that the vehicle is equipped with a headlamp system, a tail lamp system, a stop lamp system, a white license plate lamp, a red rear reflector, and turn signals that are in conformity with the standard.

Standard No. 120 *Tire Selection and Rims for Vehicles other than Passenger Cars:* Installation of a tire information label.

Standard No. 123 *Motorcycle Controls* and *Displays:* Modification of the speedometer to conform to the standard. The petitioner states that all other controls and displays on the vehicle,

including the supplemental engine stop control, conform to the standard.

Comments should refer to the docket number and be submitted to: Docket Management, Room PL-401, 400 Seventh Street, SW., Washington, DC 20590. It is requested but not required that 10 copies be submitted.

All comments received before the close of business on the closing date indicated above will be considered, and will be available for examination in the docket at the above address both before and after that date. To the extent possible, comments filed after the closing date will also be considered. Notice of final action on the petition will be published in the Federal Register pursuant to the authority indicated below.

**Authority:** 49 U.S.C. 30141(a)(1)(A) and (b)(1); 49 CFR 593.8; delegations of authority at 49 CFR 1.50 and 501.8.

Issued on: December 5, 2000.

#### Marilynne Jacobs,

Director, Office of Vehicle Safety, Compliance.

[FR Doc. 00–31640 Filed 12–11–00; 8:45 am] BILLING CODE 4910–59–P

#### **DEPARTMENT OF TRANSPORTATION**

Surface Transportation Board [STB Finance Docket No. 33952]

Norfolk Southern Railway Co.— Corporate Family Transaction Exemption—High Point, Randleman, Asheboro and Southern Railroad Co.

Norfolk Southern Railway Company (NSR), a Class I rail carrier, has filed a notice of exemption to renew its lease <sup>1</sup> and to operate approximately 28 miles of rail line owned by High Point, Randleman, Asheboro and Southern Railroad Company (High Point), a Class III carrier and a subsidiary of NSR, located in the State of North Carolina.

The transaction is scheduled to be consummated prior to December 31, 2000. The earliest the transaction can be consummated is December 7, 2000, the effective date of the exemption (7 days after the exemption was filed).

NSR has filed its notice of exemption under 49 CFR 1180.2(d)(3) as the proposed renewal of its lease with High Point is exempt because it is within the NSR corporate family and will not result in adverse changes in service levels, operational changes, or a change in the competitive balance with carriers outside the NSR corporate family.

As a condition to this exemption, any employee affected by the transaction will be protected by the conditions imposed in *Mendocino Coast Ry., Inc.*—*Lease and Operate,* 354 I.C.C. 732 (1978), as modified in *Mendocino Coast Ry., Inc.*—*Lease and Operate,* 360 I.C.C. 653 (1980), *aff'd sub nom. RLEA* v. *ICC,* 675 F.2d 1248 (D.C. Cir. 1982).

If the notice contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33952, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423–0001. In addition, a copy of each pleading must be served on Maquiling B. Parkerson, Esq., Norfolk Southern Corporation, Three Commercial Place, Norfolk, VA 23510–2191.

Decided: December 5, 2000. By the Board, David M. Konschnik, Director, Office of Proceedings.

## Vernon A. Williams,

Secretary.

[FR Doc. 00–31470 Filed 12–11–00; 8:45 am]

## **DEPARTMENT OF TRANSPORTATION**

Surface Transportation Board [STB Finance Docket No. 33951]

# Norfolk Southern Railway Co.— Corporate Family Transaction Exemption—Yadkin Railroad Co.

Norfolk Southern Railway Company (NSR), a Class I rail carrier, has filed a notice of exemption to renew its lease <sup>1</sup> and to operate approximately 30 miles of rail line owned by Yadkin Railroad Company (Yadkin), a Class III carrier and a subsidiary of NSR, located in the State of North Carolina.

The transaction is scheduled to be consummated prior to December 31,

<sup>&</sup>lt;sup>1</sup>NSR notes that the lease of the rail line by the Carolina and Northwestern Railway Company, a predecessor of NSR, was previously approved in Carolina & Northwestern Railway Company, Control, Etc., 282 I.C.C. 802 (1951). NSR further notes that the extension of the lease contemplated by the transaction in STB Finance Docket No. 33952 extends the term of the lease arrangement until 2025 with an optional 25-year extension thereafter.

<sup>&</sup>lt;sup>1</sup>NSR notes that the lease of the rail line by the Carolina and Northwestern Railway Company, a predecessor of NSR, was previously approved in Carolina & Northwestern Railway Company, Control, Etc., 282 I.C.C. 802 (1951). NSR further notes that the extension of the lease contemplated by the transaction in STB Finance Docket No. 33951 extends the term of the lease arrangement until 2025 with an optional 25-year extension thereafter.

2000. The earliest the transaction can be consummated is December 7, 2000, the effective date of the exemption (7 days after the exemption was filed).

NSR has filed its notice of exemption under 49 CFR 1180.2(d)(3) as the proposed renewal of its lease with Yadkin is exempt because it is within the NSR corporate family and will not result in adverse changes in service levels, operational changes, or a change in the competitive balance with carriers outside the NSR corporate family.

As a condition to this exemption, any employee affected by the transaction will be protected by the conditions imposed in *Mendocino Coast Ry., Inc.*—*Lease and Operate,* 354 I.C.C. 732 (1978), as modified in *Mendocino Coast Ry., Inc.*—*Lease and Operate,* 360 I.C.C. 653 (1980), *aff'd sub nom. RLEA* v. *ICC,* 675 F.2d 1248 (D.C. Cir. 1982).

If the notice contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33951, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423–0001. In addition, a copy of each pleading must be served on Maquiling B. Parkerson, Esq., Norfolk Southern Corporation, Three Commercial Place, Norfolk, VA 23510–2191.

Decided: December 5, 2000. By the Board, David M. Konschnik, Director, Office of Proceedings.

## Vernon A. Williams,

Secretary.

[FR Doc. 00-31471 Filed 12-11-00; 8:45 am]

BILLING CODE 4915-00-P

# **DEPARTMENT OF THE TREASURY**

#### **Internal Revenue Service**

[PS-80-93]

# Proposed Collection; Comment Request for Regulation Project

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, PS–80–93 (TD 8645), Rules for Certain Rental Real Estate Activities (Section 1.469–9).

**DATES:** Written comments should be received on or before February 12, 2001 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

# **FOR FURTHER INFORMATION CONTACT:** Requests for additional information or

Requests for additional information or copies of the regulation should be directed to Martha R. Brinson, (202) 622–3869, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

# SUPPLEMENTARY INFORMATION:

*Title:* Rules for Certain Rental Real Estate Activities.

OMB Number: 1545–1455. Regulation Project Number: PS–80–

Abstract: This regulation provides rules relating to the treatment of rental real estate activities of certain taxpayers under the passive activity loss and credit limitations of Internal Revenue Code section 469.

Current Actions: There is no change to this existing regulation.

*Type of Review:* Extension of a currently approved collection.

Affected Public: Individuals or households, and business or other forprofit organizations.

Estimated Number of Respondents: 20.100.

Estimated Time Per Respondent: 9 minutes.

Estimated Total Annual Burden Hours: 3,015.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

## **Request for Comments**

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: November 29, 2000.

#### Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 00–31501 Filed 12–11–00; 8:45 am]